

SECTION 6A, SPECIAL TAXES

47. Indicate if this is the first time you are applying for a Cigarette Tax license or if this is a renewal. If it is a renewal, provide your previous license number. Cigarette distributor licenses expire on June 30 each year.

48. Indicate if this is the first time you are applying for a Tobacco Products Tax license or if this is a renewal. If it is a renewal, provide your previous Tobacco Products license number. Select one type of Tobacco Products license. Tobacco Products licenses expire on June 30 each year.

49-51. Check the box only if this is the first time you are applying for Blueberry Tax, Potato Industry Tax or Mahogany Quahog Tax registration. You do not have to apply again if you are already registered for these taxes. Renewal each year is not required.

SECTION 6B, BUSINESS TAXES

52-53. Select one filing frequency. Annual filers certify that their annual liability for Insurance Premium Tax and/or Surplus Line Insurance Premium Tax will not exceed \$500.

54. Select one filing frequency. Annual filers certify that their annual liability for Fire Prevention and Investigation Tax will not exceed \$500.

55-60. Check the appropriate box for tax registration. Health care providers must provide the facility's fiscal year. An initiator of deposit must indicate the product group.

The Sales, Fuel and Special Tax Division or Income Tax Division can provide help with Sections 5A, 5B, 6A and 6B taxes and refunds.

SECTION 7, ELECTRONIC FUNDS TRANSFER

General information: Taxpayers with an annual liability of \$200,000 or more for individual income tax withholding or \$400,000 or more for other taxes are required to remit tax payments electronically. Payroll processing companies must remit electronically for all clients regardless of whether those individual clients are mandated. Maine Revenue Services encourages voluntary participation by taxpayers who do not meet the minimum threshold for mandatory participation. More information is provided in Maine Revenue Services Rule No. 102, "Electronic Funds Transfer".

Important: You do not need to complete and submit "Section 7 - Electronic Funds Transfer Application" to pay sales and use tax, income tax withholding, unemployment compensation tax or individual income tax when you file on the Internet using Maine *FastFile*. Simply go to the MRS Internet web site at www.maine.gov/revenue, choose Maine *FastFile*, select the appropriate Internet tax filing option, and follow the screen prompts. Only applicants who intend to use either MRS's ACH Debit telephone payment system or the ACH Credit payment method need to submit this application.

61. Please indicate the EFT method for which you are applying:

ACH Debit. A taxpayer may make payments using this method by authorizing Maine Revenue Services to electronically transfer tax payments from the taxpayer's deposit account to the Maine Revenue Services' deposit account. The authorization is initiated through a telephone call to MRS's electronic withdrawal payment system. This telephone payment system allows taxpayers to arrange for debit payments with effective dates up to 15 days in the future.

ACH Credit. A taxpayer may make payments using this method by authorizing their bank to withdraw the tax payment from the taxpayer's deposit account and transfer it to the state's account.

62. Please provide the applicant's legal name, business trade name, mailing address, and employer's identification number or social security number if ownership is sole proprietor. Also provide the name, telephone number, fax number and e-mail address for a contact person who can address questions pertaining to EFT transactions. Please notify the EFT Unit if there is a change to any of this information.

63. Provide the name, address and telephone number of the financial institution holding the account that you will use for these EFT payments.

64a. Debit method applications must include your bank's routing transit number, the type of bank account, and your bank account number. Service bureaus or other third parties that remit tax payments from their accounts on behalf of other companies may not use the ACH debit method (see below).

64b. Service bureaus, tax preparers or other third parties who remit tax payments for other companies must use the ACH credit method. If you remit taxes for multiple other companies, only one application needs to be submitted.

65. The "Tax Payment Type" refers to the type of tax you want to pay electronically. The "Tax Account ID Number" refers to the identification number that is required to properly identify your taxable entity.

<u>Tax Payment Type</u>	<u>Tax Account ID Number</u>
Sales	7 character seller's number
Use	7 character use tax number
Service Provider	7 character service provider number
Gasoline	7 character gasoline number
Special Fuel Supplier (SFS)	11 character SFS number (or company EIN)
Withholding (WH)	11 character WH number (or company EIN)
Combined WH & Unemployment ...	11 character WH number (or company EIN)
Unemployment	11 character WH number (or Unemployment number)
Fiduciary	Company EIN on application
Insurance Premium	Company EIN on application
Fire Investigation & Prevention	Company EIN on application
Cigarette	Company EIN on application
Tobacco Products	Company EIN on application
Corporate	Company EIN on application
Individual Income Tax	Social Security Number(s) (Debit Method Only)

If you are a service provider, please check with the EFT Unit before providing a list of clients. The list may not be necessary.

66. The application must be signed by an authorized person. It may be submitted by mail or by fax.

If you would like EFT program and banking information sent to you by FAX, please note your request on the application. Otherwise, the information will be mailed. Please allow at least two weeks to receive program instructions in the mail. In certain cases, the EFT Unit may request additional information.